

Republic of the Philippines
Province of Cavite
City of Imus

TRIAL BALANCE
GENERAL FUND
For the period ended September 30, 2017

Page 1

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 2,085,211.16	
Cash in Bank - Local Currency, Current Account	1-01-02-010	560,751,438.34	
Cash in Bank - Local Currency, Savings Account	1-01-02-020	1,402,260.40	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	532,127,562.26	
Investment in Stocks	1-02-04-010	21,200.00	
Real Property Tax Receivable	1-03-01-020	69,672,807.94	
Advances for Payroll	1-03-05-020	9,741,027.41	
Advances to Special Disbursing Officer	1-03-05-030	7,663,787.08	
Advances to Officers and Employees	1-03-05-040	387,033.01	
Due from Officers and Employees	1-03-06-020	4,068,754.90	
Due from Non-Government Organizations/Peoples's Organizations	1-03-06-030	17,559.01	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	3,616,217.80	
Land	1-07-01-010	220,246,600.14	
Other Land Improvements	1-07-02-990	34,306,211.36	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		P 10,875,732.10
Road Networks	1-07-03-010	67,957,240.55	
Flood Control System	1-07-03-020	24,577,064.72	
Water Supply Systems	1-07-03-040	12,372,278.31	
Parks, Plazas and Monuments	1-07-03-090	4,971,845.86	
Other Infrastructure Assets	1-07-03-990	97,701,204.68	
Buildings	1-07-04-010	204,974,904.67	
Accumulated Depreciation - Buildings	1-07-04-011		12,641,421.94
School Building	1-07-04-020	14,481,559.08	
Accumulated Depreciation - School Buildings	1-07-04-021		2,236,697.39
Hospitals and Health Centers	1-07-04-030	16,134,220.48	
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,232,790.60
Markets	1-07-04-040	75,127,334.05	
Accumulated Depreciations - Markets	1-07-04-041		15,694,929.00
Slaughterhouses	1-07-04-050	45,937,582.49	
Accumulated Depreciation - Slaughterhouses	1-07-04-051		9,542,544.00
Other Structures	1-07-04-990	201,055,690.74	
Accumulated Depreciation - Other Structures	1-07-04-991		34,190,488.14
Office Equipment	1-07-05-020	3,793,799.97	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,590,262.42
Information and Communication Technology Equipment	1-07-05-030	67,597,925.19	

Republic of the Philippines
Province of Cavite
City of Imus

TRIAL BALANCE
GENERAL FUND
For the period ended September 30, 2017

Page 2

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Accumulated Depreciation - Information and Communication	1-07-05-031		22,228,395.06
Communication Equipment	1-07-05-070	11,637,438.00	
Accumulated Depreciation - Communication Equipment	1-07-05-071		4,126,837.00
Construction and Heavy Equipment	1-07-05-080	41,808,600.00	
Accumulated Depreciation - Construction and Heavy Equipment	1-07-05-081		1,440,740.00
Disaster Response and Recue Equipment	1-07-05-090	19,061,489.33	
Accumulated Depreciation - Disaster Response and Recue	1-07-05-091		2,710,065.01
Military, Police and Security Equipment	1-07-05-100	3,053,030.00	
Medical Equipment	1-07-05-110	6,143,145.08	
Accumulated Depreciation - Medical Equipment	1-07-05-111		2,279,766.50
Sports Equipment	1-07-05-130	1,498,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		269,640.00
Technical and Scientific Equipment	1-07-05-140	451,526.70	
Other Machinery and Equipment	1-07-05-990	63,852,478.44	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		15,173,803.75
Motor Vehicles	1-07-06-010	133,300,754.00	
Accumulated Depreciation - Motor Vehicles	1-07-06-011		54,687,937.71
Watercrafts	1-07-06-040	1,015,000.00	
Accumulated Depreciation - Watercrafts	1-07-06-041		226,800.00
Other Transportation Equipment	1-07-06-990	9,791,000.00	
Accumulated Depreciation - Other Transportation Equipment	1-07-06-991		23,400.00
Furniture and Fixtures	1-07-07-010	54,323,712.84	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		8,715,605.86
Books	1-07-07-020	2,611,145.18	
Accumulated Depreciation - Books	1-07-07-021		2,009,748.32
Construction in Progress - Infrastructure Assets	1-07-10-020	32,586,212.28	
Construction in Progress - Building and Other Structures	1-07-10-030	20,177,194.83	
Other Property, Plant and Equipment	1-07-99-990	5,200,575.28	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		469,260.00
Computer Software	1-09-01-020	6,271,200.00	
Accounts Payable	2-01-01-010		27,455,055.56
Due to Officers and Employees	2-01-01-020		2,084,972.09
Loans Payable - Domestic	2-01-02-040		34,573,120.77
Due to BIR	2-02-01-010		4,533,608.66
Due to GSIS	2-02-01-020		5,160,987.37

Republic of the Philippines
Province of Cavite
City of Imus

TRIAL BALANCE
GENERAL FUND
For the period ended September 30, 2017

Page 3

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Due to PAG-IBIG	2-02-01-030		885,804.02
Due to PHILHEALTH	2-02-01-040		324,553.80
Due to Other NGAs	2-02-01-050		2,036,233.18
Due to Other GOCCs	2-02-01-060		124,791.08
Due to LGU's	2-02-01-070		4,381,166.74
Guaranty/ Security Deposits Payable	2-04-01-040		4,322,205.96
Deferred Real Property Tax	2-05-01-010		69,672,807.94
Other Deferred Credits	2-05-01-990		3,701,051.42
Other Payables	2-99-99-990		15,876,498.13
Government Equity	3-01-01-010		1,671,791,025.14
Prior Period Adjustment	3-01-01-020		48,939,529.92
Professional Tax	4-01-01-020		440,655.00
Community Tax	4-01-01-050		10,347,116.47
Real Property Tax - Basic	4-01-02-040		84,517,094.75
Discount on Real Property Tax - Basic	4-01-02-041	15,177,966.07	
Real Property Transfer Tax	4-01-02-080		33,870,179.41
Business Tax	4-01-03-030		268,900,193.95
Amusement Tax	4-01-03-060		659,439.28
Franchise Tax	4-01-03-070		10,815,407.61
Tax Revenue - Fines and Penalties - Taxes on Individual and	4-01-05-010		41,180.00
Tax REvenue - Fines and Penalties - Taxes on Good and Services	4-01-05-030		6,092,628.13
Share from Internal Revenue Collections	4-01-06-010		644,708,709.00
Permit Fees	4-02-01-010		87,957,212.63
Registration Fees	4-02-01-020		75,650.00
Clearance and Certification Fees	4-02-01-040		7,515,909.40
Inspection Fees	4-02-01-100		7,145,056.46
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		147,100.00
Fines and Penalties - Service Income	4-02-01-980		31,000.00
Other Service Income	4-02-01-990		5,491,535.00
School Fees	4-02-02-010		1,425,180.00
Rent Income	4-02-02-050		1,656,580.00
Receipt from Market Operation	4-02-02-140		26,984,681.76
Receipts from Slaughterhouse Operation	4-02-02-150		5,662,127.19
Receipts from Cemetery Operation	4-02-02-160		1,206,900.00
Garbage Fees	4-02-02-190		8,227,470.15

Republic of the Philippines
Province of Cavite
City of Imus

TRIAL BALANCE
GENERAL FUND
For the period ended September 30, 2017

Page 4

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Interest Income	4-02-02-220		7,425,989.54
Fine and Penalties - Business Income	4-02-02-980		202,352.95
Other Business Income	4-02-02-990		114,076.00
Share from PCSO	4-04-01-020		10,454.28
Miscellaneous Income	4-06-01-010		251,688.76
Salaries and Wages - Regular	5-01-01-010	127,082,936.18	
Salaries and Wages - Casual/Contractual	5-01-01-020	7,598,219.39	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	12,572,363.62	
Representation Allowance (RA)	5-01-02-020	2,539,550.00	
Transportation Allowance (TA)	5-01-02-030	545,000.00	
Clothing/Uniform Allowance	5-01-02-040	3,445,000.00	
Subsistence Allowance	5-01-02-050	1,175,875.00	
Laundry Allowance	5-01-02-060	104,850.00	
Honoraria	5-01-02-100	3,087,700.00	
Hazard Pay	5-01-02-110	3,912,364.08	
Overtime and Night Pay	5-01-02-130	4,568,765.79	
Year End Bonus	5-01-02-140	14,804,689.00	
Life and Retirement Insurance Contributions	5-01-03-010	16,307,853.94	
PAG-IBIG Contributions	5-01-03-020	2,656,025.15	
PHILHEALTH Contributions	5-01-03-030	1,382,825.00	
Employees Compensation Insurance Premiums	5-01-03-040	624,485.10	
Terminal Leave Benefits	5-01-04-030	2,936,721.47	
Other Personnel Benefits	5-01-04-990	7,783,344.90	
Traveling Expenses - Local	5-02-01-010	1,299,616.95	
Traveling Expenses - Foreign	5-02-01-020	1,507,967.29	
Training Expenses	5-02-02-010	7,034,996.36	
Scholarship Grants/Expenses	5-02-02-020	1,659,699.32	
Office Supplies Expenses	5-02-03-010	1,391,081.81	
Accountable Forms Expenses	5-02-03-020	2,316,558.70	
Animal/Zoological Supplies Expenses	5-02-03-040	127,362.00	
Food Supplies Expenses	5-02-03-050	162,000.00	
Drugs and Medicines Expenses	5-02-03-070	6,369,237.25	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	981,820.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	19,728,105.44	
Textbooks and Instructional Materials Expenses	5-02-03-110	103,323.50	

Republic of the Philippines
Province of Cavite
City of Imus

TRIAL BALANCE
GENERAL FUND
For the period ended September 30, 2017

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Other Supplies and Materials Expenses	5-02-03-990	3,886,959.25	
Water Expenses	5-02-04-010	635,074.96	
Electricity Expenses	5-02-04-020	24,012,820.08	
Postage and Courier Services	5-02-05-010	2,975.00	
Telephone Expenses	5-02-05-020	3,909,500.52	
Internet Subscription Expenses	5-02-05-030	204,702.32	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	35,788.19	
Prizes	5-02-06-020	212,000.00	
Confidential Expenses	5-02-10-010	15,000,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	766,600.00	
Other Professional Services	5-02-11-990	10,326,379.92	
Environment/Sanitary Services	5-02-12-010	62,768,000.00	
Janitorial Services	5-02-12-020	7,810,409.74	
Security Services	5-02-12-030	43,337,220.00	
Other General Services	5-02-12-990	56,133,988.07	
Repairs and Maintenance - Land Improvements	5-02-13-020	480,805.62	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	26,366,665.20	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	10,685,209.62	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	388,273.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	2,691,474.19	
Transfer for Project Equity Share/LGU Counterpart	5-02-15-020	65,000.00	
Taxes, Duties and Licenses	5-02-16-010	356,780.62	
Fidelity Bond Premiums	5-02-16-020	363,150.00	
Insurance Expenses	5-02-16-030	2,363,635.56	
Advertising Expenses	5-02-99-010	311,000.00	
Printing and Publication Expenses	5-02-99-020	841,390.00	
Representation Expenses	5-02-99-030	2,638,687.23	
Rent Expenses	5-02-99-050	3,081,614.79	
Membership Dues and Contributions to Organizations	5-02-99-060	933,300.00	
Subscriptions Expenses	5-02-99-070	110,019.93	
Donations	5-02-99-080	43,027,720.31	
Other Maintenance and Operating Expenses	5-02-99-990	28,783,080.02	
Interest Expense	5-03-01-020	2,062,493.29	

Republic of the Philippines
Province of Cavite
City of Imus

TRIAL BALANCE
GENERAL FUND
For the period ended September 30, 2017

Page 6

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
TOTAL >>>		P 3,321,153,844.30	P 3,321,153,844.30

PREPARED BY:

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CERTIFIED CORRECT:

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City Accountant